IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 8TH JANUARY 2007 / 18TH PAUSHA 1928

WP(C).No. 835 OF 2007(Y)

PETITIONER:

MRS.SHINE TERESA,
PROPRIETRIX, M/S.KANATE CREATIONS,
TALIPARAMBA.

BY ADV. SRI.T.M.SREEDHARAN
SRI.V.P.NARAYANAN

RESPONDENTS:

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1. THE SALES TAX OFFICER,
TALIPARAMBA.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. THE SPECIAL TAHSILDAR (RR),
TALIPARAMBA, PIN-670 141.

GOVT. PLEADER SRI. JULIAN XAVIER.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 8.1.2007, THE COURT ON THE SAME DAY, DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 835 OF 2007

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DATED THIS, THE 8TH DAY OF JANUARY, 2007

J U D G M E N T

For the assessment year 2004-05 relating to CST Act, petitioner has preferred Ext.P7 appeal along with a stay petition, Ext.P8 before the second respondent appellate authority. According to her, the appeal is posted for hearing on 25.1.2007 and in the mean time, revenue recovery proceedings are initiated against her, as evidenced by Exts.P10 and P11 notices.

2. Heard the learned Government Pleader. In the circumstances, there will be a direction to the appellate authority, the second respondent herein to consider and dispose of either Ext.P7 appeal itself or to consider Ext.P8 stay petition, within a period of one month. In the meanwhile, revenue recovery proceedings initiated as per Exts.P10 and P11 shall be kept in abeyance.

Petitioner shall produce a copy of this judgment along with a copy of the writ petition before the second respondent for information and compliance.

The writ petition is dispose of as above.

P.R. RAMAN,
JUDGE.

knc/-